

**PARISH OF LINCOLN,
STATE OF LOUISIANA
CERTAIN FINANCIAL AND STATISTICAL DATA**

Population of the Parish

The population growth trend of the Parish of Lincoln is as follows:

YEAR	PARISH POPULATION	STATE POPULATION
1950	25,782	2,683,516
1960	28,535	3,257,022
1970	33,800	3,644,637
1980	39,763	4,205,900
1990	41,745	4,219,973
1991	42,075	4,251,560
1992	42,490	4,287,195
1993	42,524	4,295,477
1994	42,950	4,315,085
1995	43,024	4,339,352
1996	42,935	4,350,579
1997	42,376	4,351,769
1998	41,635	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of Lincoln are as follows:

YEAR	CHOUDRANT	DUBACH	GRAMBLING	RUSTON	SIMSBORO	VIENNA
1960	465	1,013	3,144	13,991	363	
1970	555	1,096	4,407	17,365	412	
1980	809	1,161	4,226	20,585	553	519
1990	557	843	5,484	20,027	634	404
1991	557	843	5,556	20,050	632	404
1992	557	895	5,556	20,363	634	404
1993	557	897	5,512	20,424	664	404
1994	557	947	5,512	20,530	691	404
1995	557	957	5,512	20,697	718	404
1996	596	971	5,998	20,869	772	404
1997	596	982	5,646	20,811	783	404
1998	596	982	5,152	21,052	804	404

Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

YEAR	PARISH	LOUISIANA	UNITED STATES
1990	\$12,401	\$14,281	\$18,666
1991	\$13,719	\$15,079	\$19,201
1992	\$14,560	\$15,817	\$20,137
1993	\$16,030	\$17,133	\$21,220
1994	\$16,492	\$18,086	\$22,056
1995	\$17,432	\$18,826	\$23,059
1996	\$18,052	\$19,609	\$24,164
1997	\$18,672	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in Lincoln Parish were as follows:

(In Thousands)

Year	Total Retail Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$256,671	\$61,049	\$17,173	\$40,657	\$6,699	\$74,579
1992	\$278,785	\$62,531	\$19,402	\$50,201	\$9,164	\$78,433
1993	\$292,818	\$62,171	\$20,554	\$54,199	\$9,533	\$87,838
1994	\$327,588	\$53,710	\$30,523	\$45,572	\$8,658	\$107,239
1995	\$367,666	\$61,330	\$29,748	\$64,123	\$9,236	\$111,726
1996	\$384,489	\$61,786	\$30,435	\$68,727	\$9,978	\$119,104
1997	\$398,351	\$64,499	\$36,346	\$66,475	\$13,512	\$127,554

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment is made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years.

Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of Lincoln as of 12/31/98.

Entity/Area	Parish-Wide Tax	Municipal Tax	Total Local Tax	State Tax	Total Sales Tax
LINCOLN PARISH	2.25		2.25	4	6.25
DUBACH	2.25	1	3.25	4	7.25
GRAMBLING	2.25	2	4.25	4	8.25
RUSTON	2.25	1.75	4	4	8

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

<i>(In Thousands)</i>					
Month	1994	1995	1996	1997	1998
January	\$23,268	\$26,784	\$29,216	\$30,451	\$29,519
February	\$25,021	\$26,947	\$29,484	\$29,880	\$31,058
March	\$29,566	\$35,518	\$41,215	\$34,776	\$37,862
April	\$26,367	\$30,828	\$31,463	\$27,731	\$35,075
May	\$27,817	\$31,350	\$29,077	\$37,358	\$32,594
June	\$30,944	\$38,267	\$38,090	\$35,141	\$47,730
July	\$30,148	\$33,711	\$37,460	\$30,475	\$36,244
August	\$31,440	\$37,123	\$39,081	\$33,422	\$34,560
September	\$33,850	\$31,545	\$31,930	\$40,386	\$41,349
October	\$32,342	\$34,571	\$29,217	\$32,286	\$36,252
November	\$28,802	\$31,052	\$28,683	\$30,287	\$33,119
December	\$38,745	\$40,003	\$38,680	\$39,469	\$47,032
Annual Total	\$358,309	\$397,699	\$403,598	\$401,662	\$442,392

Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of Lincoln is as follows:

Year	Taxable Assessed Valuation	Homestead Exemptions	Total Assessed Valuation
1990	\$93,497,150	\$31,748,280	\$125,245,430
1991	\$97,477,950	\$32,115,700	\$129,593,650
1992	\$102,134,270	\$33,315,340	\$135,449,610
1993	\$103,850,940	\$34,089,270	\$137,940,210
1994	\$113,841,960	\$35,288,800	\$149,130,760
1995	\$117,453,600	\$36,527,570	\$153,981,170
1996	\$120,376,500	\$38,417,140	\$158,793,640
1997	\$127,831,570	\$39,211,020	\$167,042,590
1998	\$126,846,830	\$40,334,290	\$167,181,120

Source: Lincoln Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

Year	Real Estate	Personal Property	Public Service
1990	\$66,898,720	\$30,182,440	\$28,164,270
1991	\$68,161,370	\$31,226,250	\$30,206,030
1992	\$70,929,800	\$34,968,340	\$29,551,470
1993	\$73,844,240	\$35,226,600	\$28,869,370
1994	\$78,332,870	\$37,149,100	\$33,648,790
1995	\$83,340,910	\$41,538,060	\$29,102,200
1996	\$88,387,540	\$41,722,740	\$28,683,360
1997	\$92,109,690	\$45,068,280	\$29,864,620
1998	n.a.	n.a.	n.a.

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of Lincoln follows:

Year	Millage
1990	42.22
1991	38.28
1992	47.14
1993	59.14
1994	58.44
1995	58.44
1996	56.84
1997	58.45
1998	56.26

Sources: Louisiana Tax Commission and Lincoln Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of Lincoln in 1997 and their assessed valuation are as follows:

TAXPAYER	ASSESSED VALUATION
1. MISSISSIPPI RIVER TRANSMISSION	\$7,967,470
2. BELL SOUTH TELECOMMUNICATIONS	\$6,508,110
3. NORMAN GAS TRANSMISSION CO	\$4,179,200
4. LACLEDE GAS CO	\$3,899,600
5. ENTERGY	\$3,475,040
6. WILLAMETTE INDUSTRIES INC	\$3,010,330
7. BALL-FOSTER GLASS CONTAINER CO	\$2,971,360
8. NORMAN ENTERGY CORP	\$2,866,370
9. BANK ONE MAIN BRANCH	\$1,652,400
10. CENTRAL BANK	\$1,538,860

Source: Lincoln Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the Lincoln Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	5,784	6,624	6,606	6,584
AVERAGE DAILY MEMBERSHIP	6,094	6,958	6,933	6,920
PUBLIC	6,021	7,159	7,026	6,971

"Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the Lincoln Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$22,401	\$22,558	\$27,447	\$28,836
CURRENT EXPEN PER STUDENT	\$4,035	\$4,058	\$4,753	\$4,642
CAPITAL OUTLAY	\$76,307	\$277,296	\$1,503,755	\$3,792,338
DEBT SERVICE	\$2,005,822	\$2,016,472	\$2,046,264	\$2,207,382
CURRENT EXPENDITURES	\$28,434,388	\$28,758,776	\$30,507,893	\$32,241,826

Source: Louisiana Department of Education.